

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 2001

Schedule
Page
Person Responsible:

B-1
1 of 1
D. Leppert

Jurisdictional Rate Base Summary

Line	Rate Base Component (A)	Supporting Schedule (B)	Unadjusted Ave. Future Test Year (C)	Adjustments (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	B - 4; B-5	\$48,259,607	-\$113,271	\$48,146,337
2	Add: Non-AFUDC CWIP	B - 7	98,244	0	98,244
3	Less: Reserve for Accum. Depreciation	B - 2.1; B - 6	13,058,214	-456,041	12,602,173
4	Net Utility Plant		35,299,638	\$342,770	\$35,642,407
5					
6	Additions				
7					
8	Property Held For Future Use	B - 2.2; B - 11	0	172,212	172,212
9	Deferred Charges	B - 10	276,012	0	276,012
10	Materials & Supplies	B - 8.1	241,286	0	241,286
11	Cash Working Capital	B - 2.3; B - 8	606,758	32,701	639,459
12	Amort. of Contributions In Aid of Const.	B - 15	1,507,217	0	1,507,217
13					
14	Deductions				
15					
16	FAS 87 Pension	B - 87	138,472	0	138,472
17	Customer Advances	B - 15	516,931	0	516,931
18	Contributions In Aid of Construction	B - 15	8,550,060	0	8,550,060
19	Deferred Income Taxes - Total	B - 2.4; B - 9	2,803,331	26,574	2,829,906
20					
21					
22	Original Cost Rate Base		\$25,922,115	\$521,109	\$26,443,224

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

B -2

1 of 1

D. Leppert

Proposed Test Year Period: Future

Period Reported: 2001

Summary of Utility Adjustments to Rate Base

Line	Rate Base Component (A)	Unadjusted Ave. Future Test Year (B)	Summary of Adjustments to Rate Base (C)	Supporting Schedule (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	\$48,259,807	-\$113,271	B - 4	\$48,146,337
2	Add: Non-AFUDC CWIP	98,244	0		98,244
3	Less: Reserve for Accum. Depreciation	13,058,214	-456,041	B - 2.1	12,602,173
4	Net Utility Plant	35,299,638	\$342,770		\$35,642,407
5					
6	Additions				
7					
8	Property Held For Future Use	0	172,212	B - 2.2	172,212
9	Deferred Charges	276,012	0		276,012
10	Materials & Supplies	241,286	0		241,286
11	Cash Working Capital	606,758	32,701	B - 2.3	639,459
12	Amort. of Contributions In Aid of Const.	1,507,217	0		1,507,217
13					
14	Deductions				
15					
16	FAS 87 Pension	138,472	0		138,472
17	Customer Advances	516,931	0		516,931
18	Contributions In Aid of Construction	8,550,060	0		8,550,060
19	Deferred Income Taxes - Total	2,803,331	26,574	B - 2.4	2,829,906
20					
21					
22	Original Cost Rate Base	\$25,922,115	\$521,109		\$26,443,224

Period Reported: 2001

Detailed Adjustments to Rate Base

Reserve for Accumulated Depreciation:

Depreciation reserve is adjusted based upon the Plant retirements per Schedule B-4 as well as depreciation expense adjustments per Schedule C-2.4. Please see B-4 and C-2.4 as well as direct testimony of Frank X. Simpson.

Line	Major Account Number (A)	Plant Description (B)	Unadjusted Ave. Future Test Year (B-6) (C)	Retirement Adjustments (B-4) (D)	Depreciation Expense Adjustments (C-2.4) (E)	Total Adjustments (D + E) (F)	Adjusted Ave. Future Test Year (C + D + E) (G)
		Source of Supply Plant					
1	304	Structures and Improvements	\$9,449	\$0	\$0	\$0	\$9,449
2	305	Collecting & Impounding Reservoirs	0	0	0	0	0
3	306	Lake, River and Other Intakes	47,163	0	0	0	47,163
4	307	Wells and Springs	6,981	0	0	0	6,981
5	309	Supply Mains	-281	0	0	0	-281
6							
7							
8		Pumping Plant					
9	304	Structures and Improvements	205,063	0	-2	-2	205,061
10	310	Power Generating Equipment	59,484	0	73	73	59,557
11	311	Electric Pumping Equipment	90,336	-15,078	-475	-15,553	74,783
12		Water Treatment Plant					
13	304	Structures and Improvements	668,373	-483	1,466	983	669,356
14	320	Water Treatment Equipment	832,571	-17,042	-529	-17,571	814,999
15							
16		Transmission & Dist. Plant					
17	304	Structures and Improvements	5,755	0	-2	-2	5,753
18	330	Dist. Reservoirs & Standpipes	361,266	0	-7	-7	361,259
19	331	T & D Mains	6,333,385	0	163,489	163,489	6,496,874
20	333	Services	2,185,547	0	1,192	1,192	2,186,739
21	334	Meters	353,909	0	236	236	354,145
22	334	Meter Installations	566,569	0	328	328	566,897
23	335	Hydrants	612,119	0	866	866	612,986
24	339	Other Plant & Misc. Equipment	309	0	0	0	309
25		General Plant					
26	304	Structures and Improvements	88,967	0	-42,303	-42,303	46,664
27	344	Laboratory Equipment	16,132	-6,513	-327	-6,840	9,293
28	340	Office Furniture and Equipment	102,515	-161,666	-93,695	-255,361	-152,846
29	340	Data Processing Equipment	0	0	80,327	80,327	80,327
30	342	Stores Equipment	16,364	-4,906	-161	-5,067	11,298
31	345	Power Equipment	49,868	-7,336	-369	-7,705	42,163
32	346	Communication Equipment	75,094	-22,227	-2,784	-25,011	50,083
33	347	Miscellaneous Equipment	-44	-7,132	0	-7,132	-7,176
34	341	Transportation Equipment	194,471	-21,055	-3,624	-24,679	169,792
35	343	Tools, Shop and Garage Equip.	176,849	-125,609	-9,098	-134,707	42,143
36							
37		CIAC and Other Adjustments	0		-161,596	-161,596	-161,596
38							
39							
40		TOTAL:	\$13,058,214	-\$389,048	-\$66,993	-\$456,041	\$12,602,173

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
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Schedule B - 2.2
Page 1 of 1
Person Responsible: D. Leppert

Detailed Adjustments to Rate Base

Line Property Held For Future Use:

1 An adjustment is made to transfer land in Non-Utility Property to Property Held For Future Use as described in the testimony of Thomas J. Bunosky.
2 Please see also Schedule B-11.

3
4

5 (Schuyler Avenue Property -net of accumulated depreciation)

6
7

8
9

10
11

12 **Adjustment to Property Held For Future Use:**

\$172,212

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 2001

Schedule

B - 2.3

Page

1 of 1

Person Responsible:

D. Leppert

Detailed Adjustments to Rate BaseLine Working Capital:

1	Total Operating Expenses (Pre Income Taxes)	\$6,605,535
2		
3	Uncollectible Accounts Expense	79,139
4	Annual Amortization of Rate Case Expense	152,333
5	Depreciation Expense	1,145,723
6	Real Estate Tax Expense	<u>112,669</u>
7	Operating Expense Requiring Working Capital	5,115,671
8	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>
9	TOTAL:	\$639,459
10		
11		
12	Unadjusted Average Future Test Year:	<u>606,758</u>
13		
14		
15	Adjustment to Working Capital	<u>\$32,701</u>

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Period Reported: 2001

Schedule

B - 2.4

Page

1 of 1

Person Responsible:

F. Simpson

Detailed Adjustments to Rate Base

Deferred Taxes: Deferred Taxes are adjusted based upon increase in book depreciation per schedule C-2.4.
Please see schedule C-2.4 and C-5.3 as well as direct testimony of Frank X. Simpson.

Line	Description (A)	Unadjusted Depreciation Rates (B)	Adjusted Depreciation Rates (C)	Deferred Tax Adjustment (D)
1	Tax / Book Depreciation Timing Differences:			
2				
3	Tax Depreciation	\$1,464,244	\$1,464,244	\$0
4	Book Depreciation	<u>1,212,716</u>	<u>1,145,723</u>	<u>-66,993</u>
5	Tax Depreciation Difference to Book Depreciation	251,528	318,521	66,993
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	\$251,528	\$318,521	\$66,993
11				
12	State Income Tax Rate:	7.18%	7.18%	7.18%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	-18,060	-22,870	-4,810
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	233,468	295,651	62,183
19				
20	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	-81,714	-103,478	-21,764
23				
24				
25				
26	Total Deferred Tax Adjustment (lines 14 + 22)	<u>-99,774</u>	<u>-126,348</u>	<u>-26,574</u>

Comparative Balance Sheet for Prior Five Years and the Test Year

Period Reported: 1996 - 2001
Prior Year (1999) 12 Mo. Actual

Assets - TOTAL COMPANY

Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Utility Plant In Service:							
2	Water & Sewer	\$147,894,379	\$149,889,631	\$145,899,126	\$137,538,427	\$131,229,447	\$125,978,699	\$121,747,842
3								
4	Utility Plant Held For Future Use:							
5	Water & Sewer	479,944	479,944	479,944	479,944	1,021,924	991,730	990,111
6								
7	Construction Work In Progress:							
8	Water & Sewer	819,715	819,715	819,715	2,242,911	712,300	944,141	696,114
9								
10	Acq. Adj. - Water & Sewer - Net	-106,736	-106,736	-106,736	-229,495	-229,494	-229,494	-229,494
11								
12	Amortization of Acquisition Adj.	255,521	252,816	258,225	386,394	391,804	392,829	370,970
13	Accumulated Depreciation - Water & Sewer	-39,161,559	-40,912,359	-37,410,759	-35,990,381	-32,498,446	-29,093,348	-26,119,917
14								
15								
16	Net Utility Plant	\$110,181,263	\$110,423,011	\$109,939,515	\$104,427,800	\$100,627,535	\$98,984,557	\$97,455,626
17								
18	Non Utility Property	490,875	490,875	490,875	490,875	317,875	\$314,860	\$317,510
19	Accumulated Depreciation	-46,190	-47,291	-45,089	-42,886	-37,040	-33,100	-28,355
20	Net Non Utility Property	\$444,685	\$443,584	\$445,786	\$447,989	\$280,835	\$281,760	\$289,155
21								
22	Other Investments	\$7	\$7	\$7	\$7	\$7	\$7	\$7
23	Special Funds	0	0	0	0	0	0	0
24								
25	Total Investment and Fund Acct.	\$444,682	\$443,591	\$445,793	\$447,996	\$280,842	\$281,767	\$289,162
26								
27	Cash	46,981	71,419	22,542	508,172	1,690,740	514,574	729,041
28	Spec. Dep./Other Special Funds	6,500	6,500	6,500	6,500	24,690	0	0
29	Temporary Cash Investments	203,307	179,163	227,450	383,335	419,232	396,809	513,638
30	Accounts Rec. - Net of Reserve	2,932,217	2,932,217	2,932,217	2,932,217	2,765,100	2,418,157	2,665,992
31	Accounts Rec. - Assoc. Co's.	67	67	67	67	125	0	3,747
32	Materials and Supplies - Water + Sewer	450,414	451,944	448,883	411,677	548,994	555,853	557,026
33								
34	Prepaid Assets	29,621	29,621	29,621	29,621	156,527	331,637	369,885
35	Rents Receivable	865	865	865	865	706	490	740
36	Accrued Utility Revenues	821,204	821,204	821,204	872,171	729,639	690,425	610,846
37	Misc. and Current Accrued Assets	0	0	0	0	0	0	0
38	Deferred Debits	4,420,724	4,328,043	4,513,404	4,422,544	9,842,223	9,399,973	9,108,533
39								
40	TOTAL ASSETS	\$119,537,853	\$119,687,645	\$119,388,061	\$114,442,965	\$117,086,353	\$113,574,242	\$112,304,236

Period Reported: 1996 - 2001
Prior Year (1999) 12 Mo. Actual

Comparative Balance Sheet for Prior Five Years and the Test Year

Equity Capital and Liabilities - TOTAL COMPANY

Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Common Stock	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,653,600	\$2,653,600
2	Preferred Stock	400,000	400,000	400,000	400,000	400,000	400,000	400,000
3	Premium on Capital Stock	8,967,550	8,967,550	8,967,550	8,967,550	8,967,550	5,297,550	5,297,550
4	Other Paid In Capital	13,920,586	13,971,349	13,869,823	13,768,171	13,688,161	13,688,161	13,688,161
5	Capital Stock Expense	-50,792	-50,792	-50,792	-50,792	-50,792	-46,792	-46,792
6	Unapprop. Retained Earnings	15,440,818	15,748,007	15,133,629	11,869,156	10,659,502	10,252,379	10,169,423
7	Approp. Retained Earnings	411,929	411,929	411,929	411,929	411,929	411,929	411,929
8								
9	TOTAL PROPRIETARY CAPITAL	\$42,073,691	\$42,431,643	\$41,715,739	\$38,349,614	\$37,059,950	\$32,656,827	\$32,573,871
10								
11	First Mortgage Bonds	\$39,300,000	\$39,300,000	\$39,300,000	\$37,300,000	\$37,300,000	\$37,300,000	\$37,300,000
12	Other Long Term Debt	60,652	50,645	70,659	90,377	109,803	125,787	139,282
13								
14	TOTAL LONG TERM DEBT	\$39,360,652	\$39,350,645	\$39,370,659	\$37,390,377	\$37,409,803	\$37,425,787	\$37,439,282
15								
16	Notes Payable to Banks	\$2,650,000	\$2,400,000	\$2,900,000	\$2,500,000	\$1,500,000	\$4,100,000	\$4,825,000
17	Accounts Payable	570,994	572,524	569,463	522,087	1,608,664	1,459,389	1,137,607
18	Accounts Payable - Assoc. Co's.	446,755	446,755	446,755	446,755	313,328	87,802	110,109
19	Notes Payable - Assoc. Co's.	0	0	0	0	0	0	0
20	Customer Deposit	183	183	183	183	74	74	2,359
21	Accrued Taxes	721,321	721,321	721,321	721,321	427,267	611,992	278,021
22	Accrued Interest	947,749	947,749	947,749	885,650	949,245	939,230	932,650
23	Accrued Dividends	0	0	0	0	877,500	538,000	0
24	Misc. Current & Accrued Liabilities	0	0	0	0	0	3,932	6,376
25	Customer Advances	2,795,494	2,778,563	2,812,425	2,870,962	2,452,137	2,091,035	472,683
26	Other Deferred Credits	3,455,204	3,479,607	3,430,800	3,437,684	3,620,057	3,366,379	3,883,824
27	Unamortized Investment Tax Credit	967,440	942,456	992,424	1,042,392	1,071,860	1,121,803	1,172,875
28	Contributions In Aid of Construction:							
29	Water + Sewer	23,568,891	23,596,576	23,541,206	24,618,866	24,246,256	23,921,635	24,488,182
30								
31	Accum. Amort. - CIAC:							
32	Water + Sewer	-5,767,963	-5,942,821	-5,593,104	-5,562,312	-5,196,211	-4,826,744	-4,455,036
33								
34	Accumulated Deferred Inc. Taxes	7,747,443	7,962,444	7,532,441	7,219,386	10,746,423	10,077,101	9,436,433
35								
36	TOTAL EQUITY CAP. & LIAB.	<u>\$119,537,853</u>	<u>\$119,687,645</u>	<u>\$119,388,061</u>	<u>\$114,442,965</u>	<u>\$117,086,353</u>	<u>\$113,574,242</u>	<u>\$112,304,236</u>

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

B-4

1 of 1

D. Leppert

Summary of Adjustments to Plant in Service

Period Reported: 2001

Line	Account Number	Account Description	Unadjusted Jurisdictional Ave. Future Test Year (C)	Pro Forma Retirements (D)	Pro Forma Reclasse (E)	Transfer of Non-Utility Property (Net of Dep.) (F)	Total Adjustments (D + E + F) (G)	Adjusted Jurisdictional Ave. Future Test Year (C + G) (H)
1		Intangible Plant						
2	301	Organization	\$58,733				\$0	\$58,733
3	302	Franchises & Consents	12,606				0	12,606
4		Source of Supply Plant						
5	303	Land and Land Rights	3,500				0	3,500
6	304	Structures and Improvements	18,726				0	18,726
7	305	Collecting & Impounding Res.	0				0	0
8	306	Lake, River and Other Intakes	94,131				0	94,131
9	307	Wells and Springs	28,915				0	28,915
10	309	Supply Mains	45,120		-45,120		-45,120	0
11								
12		Pumping Plant						
13	303	Land and Land Rights	17,320				0	17,320
14	304	Structures and Improvements	526,353				0	526,353
15	310	Power Generating Equipment	248,324				0	248,324
16	311	Electric Pumping Equipment	550,613	-15,078			-15,078	535,535
17		Water Treatment Plant						
18	303	Land and Land Rights	43,016			275,777	275,777	318,793
19	304	Structures and Improvements	2,986,963	-483			-483	2,986,480
20	320	Water Treatment Equipment	3,093,247	-17,042			-17,042	3,076,205
21								
22		Transmission & Dist. Plant						
23	303	Land and Land Rights	39,161				0	39,161
24	304	Structures and Improvements	265,610				0	265,610
25	330	Dist. Reservoirs & Standpipes	2,395,592				0	2,395,592
26	331	T & D Mains	21,190,962		45,120		45,120	21,236,082
27	333	Services	7,786,055				0	7,786,055
28	334	Meters	2,033,953				0	2,033,953
29	334	Meter Installations	1,383,529				0	1,383,529
30	335	Hydrants	2,117,020				0	2,117,020
31		Other Plant & Misc. Equipment	15,631		-15,631		-15,631	0
32		General Plant						
33	303	Land and Land Rights	35,116				0	35,116
34	304	Structures and Improvements	595,454				0	595,454
35	344	Laboratory Equipment	91,402	-6,513			-6,513	84,889
36	340	Office Furniture and Equipment	828,166	-161,666	-386,004		-547,670	280,496
37	340	Data Processing Equipment	0		401,635		401,635	401,635
38	342	Stores Equipment	5,736	-4,906			-4,906	830
39	345	Power Equipment	228,096	-7,336			-7,336	220,760
40	346	Communication Equipment	251,778	-22,227			-22,227	229,551
41	347	Miscellaneous Equipment	7,132	-7,132			-7,132	0
42	341	Transportation Equipment	714,597	-21,055			-21,055	693,542
43	343	Tools, Shop and Garage Equip.	547,050	-125,609			-125,609	421,441
44								
45		Total Utility Plant in Service	\$48,259,607	-\$389,048	\$0	\$275,777	-\$113,271	\$48,146,337

Gross Additions, Retirements and Transfers

Period Reported: 2000 & 2001
Prior Year (1999) 12 Mo. Actual

Line	Account Number (A)	Account Description (B)	Plant as of 12/31/99 (C)	Additions 2000 (D)	Retirements 2000 (E)	Allocations / Transfers 2000 (F)	Projected 12/31/00 (G)	Additions 2001 (H)	Retirements 2001 (I)	Allocations / Transfers 2001 (J)	Projected 12/31/01 (K)	Ave. Future Test Year (L)
1		Intangible Plant										
2	301	Organization	\$58,733	\$0	\$0		\$58,733	\$0	\$0		\$58,733	\$58,733
3	302	Franchises & Consents	12,606	0	0		12,606	0	0		12,606	12,606
4		Source of Supply Plant										
5	303	Land and Land Rights	3,500	0	0		3,500	0	0		3,500	3,500
6	304	Structures and Improvements	18,843	0	-78		18,765	0	-78		18,688	18,726
7	305	Collecting & Impounding Res.	0	0	0		0	0	0		0	0
8	306	Lake, River and Other Intakes	94,717	0	-391		94,326	0	-390		93,936	94,131
9	307	Wells and Springs	29,095	0	-120		28,975	0	-120		28,856	28,915
10	309	Supply Mains	45,401	0	-188		45,213	0	-187		45,027	45,120
11												
12		Pumping Plant										
13	303	Land and Land Rights	17,320	0	0		17,320	0	0		17,320	17,320
14	304	Structures and Improvements	529,630	0	-2,188		527,442	0	-2,179		525,263	526,353
15	310	Power Generating Equipment	249,870	0	-1,032		248,838	0	-1,028		247,810	248,324
16	311	Electric Pumping Equipment	461,592	92,186	-2,025		551,753	0	-2,279		549,473	550,613
17		Water Treatment Plant										
18	303	Land and Land Rights	43,016	0	0		43,016	0	0		43,016	43,016
19	304	Structures and Improvements	2,126,653	876,051	-9,559		2,993,145	0	-12,365		2,980,780	2,986,963
20	320	Water Treatment Equipment	2,747,811	351,503	-12,170		3,087,143	25,000	-12,794		3,099,350	3,093,247
21												
22		Transmission & Dist. Plant										
23	303	Land and Land Rights	39,161	0	0		39,161	0	0		39,161	39,161
24	304	Structures and Improvements	27,292	239,406	-539		266,159	0	-1,100		265,060	265,610
25	330	Dist. Reservoirs & Standpipes	816,553	1,587,371	-3,373		2,400,551	0	-9,917		2,390,634	2,395,592
26	331	T & D Mains	17,587,434	3,462,077	-77,713		20,971,798	525,808	-87,481		21,410,125	21,190,962
27	333	Services	7,404,466	285,834	-31,123		7,659,178	285,832	-32,078		7,912,932	7,786,055
28	334	Meters	1,924,623	105,000	-8,150		2,021,473	33,362	-8,403		2,046,433	2,033,953
29	334	Meter Installations	1,299,739	61,572	-5,486		1,355,825	61,104	-5,696		1,411,233	1,383,529
30	335	Hydrants	1,859,888	179,784	-8,024		2,031,648	179,416	-8,671		2,202,393	2,117,020
31	339	Other Plant & Misc. Equipment	15,729	0	-65		15,664	0	-65		15,599	15,631
32		General Plant										
33	303	Land and Land Rights	35,116	0	0	0	35,116	0	0	0	35,116	35,116
34	304	Structures and Improvements	587,830	20,004	-6,787	-7,864	593,183	20,004	-6,842	-8,620	597,725	595,454
35	344	Laboratory Equipment	91,971	0	-380		91,591	0	-378		91,212	91,402
36	340	Office Furniture and Equipment	613,602	400,482	-7,771	-254,630	751,683	444,487	-9,342	-282,178	904,649	828,166
37	340	Data Processing Equipment	0	0	0		0	0	0		0	0
38	342	Stores Equipment	5,772	0	-24		5,748	0	-24		5,724	5,736
39	345	Power Equipment	229,516	0	-948		228,568	0	-944		227,624	228,096
40	346	Communication Equipment	201,509	51,801	-1,011		252,299	0	-1,042		251,257	251,778
41	347	Miscellaneous Equipment	7,177	0	-30		7,147	0	-30		7,118	7,132
42	341	Transportation Equipment	618,943	100,000	-2,919	52	716,076	0	-3,010	51	713,118	714,597
43	343	Tools, Shop and Garage Equip.	525,413	20,000	-2,233		543,180	10,000	-2,259		550,921	547,050
44												
45		Total Utility Plant In Service	\$40,330,520	\$7,833,071	-\$184,325	-\$262,442	\$47,716,824	\$1,585,013	-\$208,700	-\$290,746	\$48,802,391	\$48,259,607

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule B - 5
Page 2 of 3
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1998 and 1999
Prior Year (1999) 12 Mo. Actual

Gross Additions, Retirements and Transfers

Line	Account Number	Utility Plant Account Description	Plant as of 12/31/97	1998 Gross Additions	1998 Retirements	1998 Transfers	Plant as of 12/31/98	1999 Gross Additions	1999 Retirements	Allocations * / Transfers	Plant as of 12/31/99
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		Intangible Plant									
2	301	Organization	\$15,366				\$15,366	\$43,367	\$0		\$58,733
3	302	Franchises & Consents	12,606				12,606	0	0		12,606
4		Source of Supply Plant									
5	303	Land and Land Rights	3,500				3,500	0	0		3,500
6	304	Structures and Improvements	7,869				7,869	10,974	0		18,843
7	305	Collecting & Impounding Res.	0				0	0	0		0
8	306	Lake, River and Other Intakes	94,717				94,717	0	0		94,717
9	307	Wells and Springs	8,973	17,053			26,026	3,069	0		29,095
10	309	Supply Mains	0				0	45,401	0		45,401
11											
12		Pumping Plant									
13	303	Land and Land Rights	17,320				17,320	0	0		17,320
14	304	Structures and Improvements	519,521	9,297			528,818	812	0		529,630
15	310	Power Generating Equipment	249,567				249,567	303	0		249,870
16	311	Electric Pumping Equipment	435,025	2,289			437,314	24,278	0		461,592
17		Water Treatment Plant									
18	303	Land and Land Rights	43,016				43,016	0	0		43,016
19	304	Structures and Improvements	1,460,403	666,250			2,126,653	0	0		2,126,653
20	320	Water Treatment Equipment	2,691,469	33,475			2,724,944	22,866	0		2,747,811
21											
22		Transmission & Dist. Plant									
23	303	Land and Land Rights	39,161				39,161	0	0		39,161
24	304	Structures and Improvements	13,187	14,105			27,292	0	0		27,292
25	330	Dist. Reservoirs & Standpipes	791,970	6,826			798,796	17,756	0		816,553
26	331	T & D Mains	16,077,349	487,169			16,564,518	1,022,916	0		17,587,434
27	333	Services	6,522,349	429,437	-17,175		6,934,610	482,100	-12,244		7,404,466
28	334	Meters	1,440,979	414,355			1,855,334	69,289	0		1,924,623
29	334	Meter Installations	1,277,757		-220		1,277,537	22,203	0		1,299,739
30	335	Hydrants	1,724,148	67,761	-12,214		1,779,695	85,764	-5,571		1,859,888
31	339	Other Plant & Misc. Equipment	0	15,729			15,729	0	0		15,729
32		General Plant									
33	303	Land and Land Rights	100,296				100,296	0	0	-65,180	35,116
34	304	Structures and Improvements	1,590,163	28,823			1,618,986	16,446	0	-1,047,602	587,830
35	344	Laboratory Equipment	87,690	4,281			91,971	0	0		91,971
36	340	Office Furniture and Equipment	849,283	481,634	-1,195		1,329,722	394,156	0	-1,110,276	613,602
37	340	Data Processing Equipment	0	0			0	0	0		0
38	342	Stores Equipment	5,772				5,772	0	0		5,772
39	345	Power Equipment	207,905	12,331			220,236	9,280	0		229,516
40	346	Communication Equipment	201,509	0			201,509	0	0		201,509
41	347	Miscellaneous Equipment	0				0	7,177	0		7,177
42	341	Transportation Equipment	558,192	49,448			607,640	23,850	0	-12,547	618,943
43	343	Tools, Shop and Garage Equip.	501,341	9,780			511,121	14,292	0		525,413
44											
45		Total Utility Plant in Service	\$37,548,403	\$2,750,041	-\$30,805	\$0	\$40,267,640	\$2,316,300	-\$17,815	-\$2,235,605	\$40,330,520

* 1998 does not reflect allocation of Corporate Office & Remittance Center to Divisional Plant in Service. This allocation is incorporated into 1999 Plant in Service per Column J above.

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Gross Additions, Retirements and Transfers

Corporate Office & Remittance Center Allocations to Divisional Plant In Service

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (I)	2001 Change Over 2000 (J)	Projected 2001 Amount D x E x F (K)
1	Corporate Office (Kankakee Division)										
2	(On Kankakee B-5 prior to this allocation out)										
3											
4	A/C 30360 - Land	\$100,296	\$100,296	\$100,296	100%	-64.99%	-\$65,180	\$0	-\$65,180	\$0	-\$65,180
5											
6	A/C 30460 - Structures & Improvements	1,635,431	1,648,648	1,661,810	100%	-64.99%	-1,062,833	-8,589	-1,071,422	-8,554	-1,079,976
7											
8	A/C 34060 - Office Equipment	1,723,878	2,116,590	2,551,734	100%	-64.99%	-1,120,313	-255,215	-1,375,528	-282,791	-1,658,319
9											
10	A/C 341 - Transportation Equipment	19,306	19,226	19,147	100%	-64.99%	-12,547	52	-12,495	51	-12,443
11		<u>\$3,478,911</u>	<u>\$3,884,760</u>	<u>\$4,332,987</u>			<u>-\$2,260,872</u>	<u>-\$263,753</u>	<u>-\$2,524,625</u>	<u>-\$291,293</u>	<u>-\$2,815,918</u> (2)
12											
13											
14											
15	Remittance Center (Vermilion County Division)										
16	(On Vermilion B-5)										
17											
18	A/C 30462 - Structures & Improvements	\$504,076	\$528,099	\$525,918	8.63%	35.01% (1)	\$15,231	\$726	\$15,957	-\$66	\$15,891
19											
20	A/C 34062 - Office Equipment	252,544	275,971	300,487	7.35%	35.01% (1)	6,499	603	7,102	631	7,733
21											
22	A/C 34062.1 - Data Processing Equipment	370,085	368,205	366,333	2.73%	35.01% (1)	3,537	-18	3,519	-18	3,502
23		<u>\$1,126,705</u>	<u>\$1,172,275</u>	<u>\$1,192,738</u>			<u>\$25,267</u>	<u>\$1,311</u>	<u>\$26,578</u>	<u>\$547</u>	<u>\$27,125</u> (2)
24											
25											
26	Total										
27											
28	Land						-\$65,180	\$0	-\$65,180	\$0	-\$65,180
29	Structures and Improvements						-1,047,602	-7,864	-1,055,465	-8,620	-1,064,085
30	Office & D. P. Equipment						-1,110,276	-254,630	-1,364,907	-282,178	-1,647,085
31	Transportation Equipment						-12,547	52	-12,495	51	-12,443
32											
33							-\$2,235,605	-\$262,442	-\$2,498,047	-\$290,746	-\$2,788,793
34											
35											
36											

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 5, page 2, column J. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 5, page 1, columns F and J, respectively.

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

B - 5.1

1 of 1

D. Leppert

Proposed Test Year Period: Future

Period Reported: 2001

Gains and Losses on Sales of Property

<u>Line</u>	<u>Date Sold (A)</u>	<u>Property Description (B)</u>	<u>Name of Purchaser (C)</u>	<u>Sales Price (D)</u>	<u>Book Cost of Property (E)</u>	<u>Gain or Loss on Sale (F)</u>	<u>Reason for Sale (G)</u>
1		<u>Total Company:</u>	NONE				
2							
3							
4							
5							
6		<u>Kankakee Water Division:</u>	NONE				

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Schedule
Page
Person Responsible

B - 5.2
1 of 1
D. Leppert

Proposed Test Year: Future
Period Reported: 2001

Property Merged or Acquired from Other Utilities

<u>Line</u>	<u>Account Number (A)</u>	<u>Property Description (B)</u>	<u>Merger Cost (C)</u>	<u>Cost Basis (D)</u>	<u>Acquisition Adjustment (E)</u>	<u>Approval Date (F)</u>	<u>Date of Merger (G)</u>	<u>Proposed Property Accounting Treatment (H)</u>
1	N/A		N/A	N/A				

Kankakee Water Division
Rate Case Docket No. 00-

B - 5.3
1 of 1
D. Leppert

Proposed Test Year Period: Future
Period Reported: 2001

Line	I. D. Number (A)	Property Description (B)	Name of Lessor (C)	Frequency (D)	Payments Amount (E)	Annual (F)	Dollar Value (Est.) of Property (G)	Amount in Rate Base (H)	Amount in Operating Exp. (I)
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1

Company does not have leased properties with annual lease payments greater than \$100,000.

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 2000 and 2001

Schedule
Page
Person Responsible:

B - 6
1 of 3
F. Simpson

Depreciation Reserve

	Major Account Number	Plant Description	Reserve as of 12/31/99	2000 Expense	2000 Retirements	2000 CIAC amort./ Salv - COR	2000 Allocations	Projected Reserve as of 12/31/00	2001 Expense	2001 Retirements	2001 CIAC amort./ Salv - COR	2001 Allocations	Projected Reserve as of 12/31/01	Ave. Future Test Year
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1		Source of Supply Plant												
2	304	Structures and Improvements	\$8,390	\$784	-\$78			\$9,096	\$781	-\$78	2		\$9,802	\$9,449
3	305	Collecting & Impounding Reservoirs	0	0	0			0	0	0			0	0
4	306	Lake, River and Other Intakes	45,667	1,390	-391			46,666	1,384	-390			47,660	47,183
5	307	Wells and Springs	6,435	485	-120			6,800	483	-120			7,163	6,981
6	309	Supply Mains	0	0	-188			-188	0	-187			-374	-281
7														
8														
9		Pumping Plant												
10	304	Structures and Improvements	190,365	12,000	-2,188			200,177	11,950	-2,179			209,948	205,063
11	310	Power Generating Equipment	48,702	8,230	-1,032			55,900	8,196	-1,028			63,068	59,484
12	311	Electric Pumping Equipment	69,568	15,314	-2,025			82,857	17,237	-2,279			97,815	90,336
13		Water Treatment Plant												
14	304	Structures and Improvements	580,287	63,048	-9,559			633,776	81,558	-12,365			702,969	668,373
15	320	Water Treatment Equipment	690,989	104,974	-12,170			783,793	110,350	-12,794			881,349	832,571
16														
17		Transmission & Dist. Plant												
18	304	Structures and Improvements	-4,124	5,429	-539			766	11,078	-1,100			10,745	5,755
19	330	Dist. Reservoirs & Standpipes	335,980	13,611	-3,373			346,218	40,013	-9,917			376,314	361,266
20	331	T & D Mains	5,949,410	193,271	-77,713	128,814		6,193,782	237,873	-87,481	128,814		6,472,988	6,333,385
21	333	Services	1,853,268	250,399	-31,123			2,072,544	258,084	-32,078			2,298,550	2,185,547
22	334	Meters	180,946	122,278	-8,150			295,074	128,072	-8,403			412,744	353,909
23	334	Meter Installations	485,502	58,851	-5,486			538,867	61,101	-5,696			594,272	566,569
24	335	Hydrants	506,524	76,577	-8,024			575,077	82,756	-8,871			649,182	612,119
25	339	Other Plant & Misc. Equipment	406	0	-65			341	0	-65			276	309
26		General Plant												
27	304	Structures and Improvements	57,805	65,593	-6,787		-37,955	78,456	66,121	-6,842		-38,257	99,478	88,967
28	344	Laboratory Equipment	9,826	4,590	-380			14,036	4,571	-378			18,229	16,132
29	340	Office Furniture and Equipment	37,361	88,991	-7,771		-51,089	67,493	106,990	-9,342		-27,603	137,537	102,515
30	340	Data Processing Equipment	0	0	0			0	0	0			0	0
31	342	Stores Equipment	16,117	189	-24			16,282	188	-24			16,446	16,364
32	345	Power Equipment	34,131	11,454	-948			44,637	11,407	-944			55,100	49,868
33	346	Communication Equipment	30,359	30,528	-1,011			59,876	31,478	-1,042			90,312	75,094
34	347	Miscellaneous Equipment	0	0	-30			-30	0	-30			-59	-44
35	341	Transportation Equipment	85,729	75,949	-2,919		-1,297	157,462	78,318	-3,010		-1,291	231,479	194,471
36	343	Tools, Shop and Garage Equip.	120,829	39,430	-2,233			158,028	39,905	-2,259			195,672	176,849
37														
38		CIAC and Other Adjustments						0					0	0
39														
40	Total		\$11,340,272	\$1,243,365	-\$184,325	\$128,814	-\$90,341	\$12,437,784	\$1,387,894	-\$208,700	\$128,816	-\$67,152	\$13,678,643	\$13,058,214

Proposed Test Year Period: Future
Period Reported: 1998 and 1999

Depreciation Reserve

Line	Major Account Number (A)	Plant Description (B)	Reserve as of 12/31/97 (C)	1998 Expense (D)	1998 Retirements (E)	1998 CIAC amort./ Salv - COR (F)	Reserve as of 12/31/98 (G)	1999 Expense (H)	1999 Retirements (I)	1999 CIAC amort./ Salv - COR (J)	1999 Allocations (K)	Reserve as of 12/31/99 (L)
1		Source of Supply Plant										
2	304	Structures and Improvements	\$7,845	\$203	\$0	\$0	\$8,048	\$342	\$0	\$0		\$8,390
3	305	Collecting & Impounding Reservoirs	0	0	0	0	0	0	0	0		0
4	306	Lake, River and Other Intakes	41,831	2,444	0	0	44,275	1,392	0	0		45,667
5	307	Wells and Springs	5,283	672	0	0	5,955	480	0	0		6,435
6	309	Supply Mains	0	0	0	0	0	0	0	0		0
7												
8												
9		Pumping Plant										
10	304	Structures and Improvements	164,711	13,645	0	0	178,356	12,009	0	0		190,365
11	310	Power Generating Equipment	34,026	6,440	0	0	40,466	8,236	0	0		48,702
12	311	Electric Pumping Equipment	44,463	11,284	0	0	55,747	13,821	0	0		69,568
13		Water Treatment Plant										
14	304	Structures and Improvements	468,250	54,874	0	0	523,124	57,163	0	0		580,287
15	320	Water Treatment Equipment	523,325	70,312	0	0	593,637	97,352	0	0		690,989
16												
17		Transmission & Dist. Plant										
18	304	Structures and Improvements	-5,966	704	0	0	-5,262	1,138	0	0		-4,124
19	330	Dist. Reservoirs & Standpipes	301,775	20,611	0	0	322,386	13,594	0	0		335,980
20	331	T & D Mains	5,118,419	427,415	0	126,619	5,672,453	154,808	0	122,149		5,949,410
21	333	Services	1,520,162	178,934	-17,175	-18,202	1,663,719	233,316	-12,244	-31,523		1,853,268
22	334	Meters	17,635	47,873	0	-1,020	64,488	116,458	0	0		180,946
23	334	Meter Installations	395,733	32,964	-220	220	428,697	56,805	0	0		485,502
24	335	Hydrants	419,472	45,922	-12,214	-2,327	450,853	70,625	-5,571	-9,383		506,524
25	339	Other Plant & Misc. Equipment	0	406	0	0	406	0	0	0		406
26		General Plant										
27	304	Structures and Improvements	60,784	41,775	0	0	102,559	64,892	0	-5,000	-104,846	57,605
28	344	Laboratory Equipment	2,854	2,373	0	0	5,227	4,599	0	0		9,826
29	340	Office Furniture and Equipment	-9,419	34,311	-1,195	1,195	24,892	71,992	0	0	-59,523	37,361
30	340	Data Processing Equipment	0	0	0	0	0	0	0	0		0
31	342	Stores Equipment	15,779	149	0	0	15,928	189	0	0		16,117
32	345	Power Equipment	17,311	5,683	0	0	22,994	11,137	0	0		34,131
33	346	Communication Equipment	-30	5,200	0	0	5,170	25,189	0	0		30,359
34	347	Miscellaneous Equipment	0	0	0	0	0	0	0	0		0
35	341	Transportation Equipment	4,222	15,679	0	0	19,901	65,828	0	0	0	85,729
36	343	Tools, Shop and Garage Equip.	70,054	13,189	0	0	83,243	37,586	0	0		120,829
37												
38		Reserve to be reclassified										
39												
40		Total	\$9,218,519	\$1,033,062	-\$30,805	\$106,485	\$10,327,262	\$1,118,951	-\$17,815	\$76,243	-\$164,369	\$11,340,272

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Schedule B - 6
Page 3 of 3
Person Responsible: F. Simpson

Depreciation Reserve

Corporate Office & Remittance Center Allocations to Divisional Depreciation Reserve

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (I)	2001 Change Over 2000 (J)	Projected 2001 Amount D x E x F (K)
1	<u>Corporate Office (Kankakee Division)</u>										
2	<u>(On Kankakee B-6 prior to this allocation out)</u>										
4	A/C 30460 - Structures & Improvements	162,452	221,257	280,536	100%	-64.99%	-105,574	-38,216	-143,790	-38,524	-182,315
6	A/C 34060 - Office Equipment	98,884	178,105	223,229	100%	-64.99%	-62,963	-52,784	-115,747	-29,325	-145,072
8	A/C 341 - Transportation Equipment	0	1,996	3,993	100%	-64.99%	0	-1,297	-1,297	-1,291	-2,588
9		<u>\$259,336</u>	<u>\$401,358</u>	<u>\$507,748</u>			<u>-\$168,537</u>	<u>-\$92,297</u>	<u>-\$260,834</u>	<u>-\$69,141</u>	<u>-\$329,975 (2)</u>
13	<u>Remittance Center (Vermilion County Division)</u>										
14	<u>(On Vermilion B-6)</u>										
16	A/C 30462 - Structures & Improvements	\$24,102	\$32,746	\$41,581	8.63%	35.01% (1)	\$728	\$261	\$989	\$267	\$1,256
18	A/C 34062 - Office Equipment	85,194	94,730	105,539	7.35%	35.01% (1)	2,192	245	2,438	278	2,716
20	A/C 34062.1 - Data Processing Equipment	<u>130,527</u>	<u>282,199</u>	<u>433,245</u>	2.73%	35.01% (1)	<u>1,248</u>	<u>1,450</u>	<u>2,697</u>	<u>1,444</u>	<u>4,141</u>
21		<u>\$239,823</u>	<u>\$409,675</u>	<u>\$580,365</u>			<u>\$4,168</u>	<u>\$1,956</u>	<u>\$6,125</u>	<u>\$1,989</u>	<u>\$8,113 (2)</u>
24	Total										
26	Structures and Improvements						-104,846	-37,955	-142,801	-38,257	-181,058
27	Office & D. P. Equipment						-59,523	-51,089	-110,512	-27,603	-138,215
28	Transportation Equipment						0	-1,297	-1,297	-1,291	-2,588
30							-\$164,369	-\$90,341	-\$254,710	-\$67,152	-\$321,861

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 6, page 2, column K. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 6, page 1, columns G and L, respectively.

Rate Case Docket No. 00-

Person Responsible: D. Leppert

[illegible]

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Schedule
Page
Person Responsible

B - 7.1
1 of 1
D. Leppert

Period Reported: 2001

Construction Work In Progress - Percent Complete

<u>Line</u>	Project Number <u>(A)</u>	Project Description <u>(B)</u>	Date Project Started <u>(C)</u>	Most Recent Estimated Completion Date <u>(D)</u>	Original Budget Estimate <u>(E)</u>	Most Recent Revised Estimate <u>(F)</u>	Accumulated Construction Costs <u>(G)</u>	Percent Complete <u>(H)</u>
1	N/A	Non- AFUDC CWIP			\$98,244	\$98,244	\$0	0%
2								
3								
4								
5								
6								

A 12/31/00 and 12/31/01 average of Kankakee Water Non-AFUDC CWIP is reflected in the future test year.

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule
Page
Person Responsible:

B - 7.2
1 of 1
D. Leppert

Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Allowance for Funds Used During Construction

<u>Line</u>	<u>Information</u> <u>(A)</u>	<u>1998</u> <u>(B)</u>	<u>1999</u> <u>(C)</u>	<u>2000</u> <u>(D)</u>	<u>2001</u> <u>(E)</u>
1	Amount of AFUDC Generated	\$1,219	\$0	\$46,444	\$0
2					
3	Amount of AFUDC Transferred to Plant	1,219	0	46,444	0
4					
5	AFUDC Rate	10.14%	N/A	5.55%	N/A
6					
7					
8					
9	<u>Narrative Summary of AFUDC Policy:</u>				
10					
11	CIWC records allowance for funds used during construction (AFUDC) on all Company invested capital funds which are				
12	in CWIP for over 30 days. The allowance is computed using the formula detailed in 83 Illinois Administrative Code,				
13	Sections 605.120 and 650.120, respectively.				

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

B - 8

1 of 1

D. Leppert

Period Reported: 2001

Cash Working Capital

<u>Line</u>	Individual Component and Calculation Methodology (A)	Amount (B)	Supporting Workpapers or Schedules (C)
	<u>Cash Working Capital:</u>		
1	Total Operating Expenses (Pre Income Taxes)	\$6,605,535	WP-C1, Col. H, line 26
2	Less:		
3	Uncollectible Accounts Expense	79,139	WP-C1, Col. H, line 18
4	Annual Amortization of Rate Case Expense	152,333	WP-C1, Col. H, line 17
5	Depreciation Expense	1,145,723	WP-C1, Col. H, line 21
6	Real Estate Tax Expense	112,669	C-19, Col. C, line 16
7	Operating Expense Requiring Working Capital	5,115,671	
8	45 (lag days) / 360 (30 day month year)	12.50%	
9	TOTAL:	639,459	

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

B - 8.1

1 of 2

D. Leppert

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Materials and Supplies

<u>Line</u>	Description <u>(A)</u>	M&S Actual Balances 1998 <u>(B)</u>	M&S Balances 1999 <u>(C)</u>	M&S Projected Balances 2000 <u>(D)</u>	M&S Projected Balances 2001 <u>(E)</u>
1	Month End:				
2	December (prior year)	\$250,454	\$281,860	\$227,087	\$240,622
3	January	246,166	242,896	240,622	243,189
4	February	223,231	243,357	240,622	243,189
5	March	243,007	242,919	240,622	243,189
6	April	278,871	244,159	240,622	243,189
7	May	328,770	227,312	240,622	243,189
8	June	319,421	245,681	240,622	243,189
9	July	287,137	238,808	240,622	243,189
10	August	282,123	232,636	240,622	243,189
11	September	292,616	231,387	240,622	243,189
12	October	272,142	202,766	240,622	243,189
13	November	249,704	220,806	240,622	243,189
14	December	281,860	227,087	240,622	243,189
15	Subtotal	3,555,502	3,081,674	3,114,549	3,158,887
16					
17	13 Month Average	\$273,500	\$237,052	\$239,581	\$242,991

Note - Assume a 1.506% increase for projected years.

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

B - 8.1

2 of 2

D. Leppert

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Materials and Supplies

<u>Line</u>	<u>Description</u> <u>(A)</u>	M&S Accts. Pay.	M&S Accts. Pay.	M&S Accts. Pay.	M&S Accts. Pay.
		Actual Balances	Actual Balances	Projected Balances	Projected Balances
		1998 <u>(B)</u>	1999 <u>(C)</u>	2000 <u>(D)</u>	2001 <u>(E)</u>
1	Month End:				
2	December (prior year)	\$0	\$0	\$0	\$0
3	January				
4	February				
5	March				
6	April	The Company does not maintain an Accounts Payable - M&S account.			
7	May				
8	June				
9	July				
10	August				
11	September				
12	October				
13	November				
14	December				
15	Subtotal	0	0	0	0
16					
17	13 Month Average	\$0	\$0	\$0	\$0

Accumulated Deferred Income Taxes - Total

Period Reported: 1998 -2001
Prior Year (1999) 12 Mo. Actual

Debit / (Credit)	Components	ICC & CIWOC	Description of Event	ADIT as of 12/31/97	ADIT as of 12/31/98	AFIT Ave. 1998	ADIT as of 12/31/99	AFIT Ave. 12/31/99	Projected 12/31/00	Proj. ADIT Ave. 12/31/00	Projected 12/31/01	Proj. ADIT Ave. 12/31/01
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Allow. for Doubtful Accts 7.18% SIT & FIT	283	See Column A	\$ 10,025	\$ 28,044	\$ 19,035	\$ (33,645)	\$ (2,801)	\$ (33,645)	\$ (33,645)	\$ (33,645)	\$ (33,645)
2	Allowance for Doubtful Accts 6.40% SIT	190		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
3	Oak Run Negative Excess Depreciation	282		(18,133)	(17,515)	(17,824)	(16,899)	(17,207)	(16,284)	(16,592)	(15,669)	(15,977)
4	Overheads and Other	283		(1,072,719)	(1,373,798)	(1,223,259)	(1,646,512)	(1,510,155)	(1,335,789)	(1,491,151)	(1,255,550)	(1,295,670)
5	Depreciation-Plant Held for Future Use	283		(28,709)	(31,902)	(30,306)	(31,902)	(31,902)	(35,095)	(33,499)	(38,288)	(36,692)
6	Bourbonnais Gain	283		(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)
7	Alternative Minimum Tax	190		164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247
8	Deferred State Income Tax	190		35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653
9	Tank Painting @ 46% FIT, 6.40% SIT	283		(28,204)	(21,171)	(24,688)	(13,781)	(17,476)	(6,391)	(10,086)	-	(3,196)
10	Pension	190		12,593	6,295	9,444	11,903	9,099	17,510	14,707	23,118	20,314
11	Tank Painting @ 34% FIT, 7.18% SIT	283		(4,405)	15,848	5,722	41,527	28,688	(177,254)	(67,864)	(187,726)	(182,490)
12	Rate Case Amortization	190		76,739	232,074	154,407	407,696	319,885	232,690	320,193	182,120	207,405
13	Software Development	283		(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)
14	Post-retirement Benefits	190		55,507	55,507	55,507	55,507	55,507	55,507	55,507	55,507	55,507
15	Excess Tax Depreciation	282		(8,871,932)	(9,437,526)	(9,154,729)	(9,964,113)	(9,700,820)	(10,172,876)	(10,068,495)	(10,599,851)	(10,386,364)
16	Cost of Removal / Loss	283		(542,511)	(548,223)	(545,367)	(548,798)	(548,511)	(548,798)	(548,798)	(548,798)	(548,798)
17	Contributions in Aid of Construction	190		3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337
18	Customer Advances	190		18,167	18,167	18,167	18,167	18,167	18,167	18,167	18,167	18,167
19	Alternative Minimum Tax	190		218,082	167,266	192,674	221,249	194,258	221,249	221,249	221,249	221,249
20	Miscellaneous	283		(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)
21	FASB 109 ITC	190		235,509	203,863	219,686	172,218	188,041	140,573	156,396	108,928	124,751
22	FASB 109 Rate Change	190		584,207	584,207	584,207	584,207	584,207	584,207	584,207	584,207	584,207
23	FASB 109 Flow Through	190		(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)
24	1996 & 1997 State Tax Return	190		3,190	2,535	2,863	943	1,739	943	943	943	943
25	Tax effect Deferred SIT			-	40,480	20,240	79,125	59,803	79,125	79,125	79,125	79,125
26	1997 FIT Return Adjustment			-	(2,878)	(1,439)	(10,081)	(6,480)	(10,081)	(10,081)	(10,081)	(10,081)
27	Rev. - Excess Capacity at WBS			-	-	-	134,766	67,383	134,766	134,766	134,766	134,766
28	Rounding			(5)	(14)	(10)	(8)	(11)	(8)	(8)	(9)	(9)
29												
30	Total Deferred Income Taxes			\$ (6,033,556)	\$ (6,759,698)	\$ (6,396,627)	\$ (7,219,388)	\$ (6,989,543)	\$ (7,532,441)	\$ (7,375,915)	\$ (7,962,444)	\$ (7,747,443)

Accumulated Deferred Income Taxes - Federal

Period Reported: 1998 -2001
Prior Year (1999) 12 Mo. Actual

Debit / (Credit)		CIWC & ICC	Description of Event	DFIT as of	DFIT as of	DFIT Ave.	DFIT as of	DFIT Ave.	Projected	Proj. DFIT Ave.	Projected	Proj. DFIT Ave.
Line	Components	Account #	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Allowance for Doubtful Accounts	283	See Column A	\$ 7,286	\$ 22,163	\$ 14,725	\$ (29,025)	\$ (3,431)	\$ (29,025)	\$ (29,025)	\$ (29,025)	\$ (29,025)
2												
3	Oak Run Negative Excess Depreciation	282		(18,133)	(17,515)	(17,824)	(16,899)	(17,207)	(16,284)	(16,592)	(15,669)	(15,977)
4	Overheads and Other	283		(881,244)	(1,129,767)	(1,005,508)	(1,356,059)	(1,242,913)	(1,089,588)	(1,222,824)	(1,021,718)	(1,055,653)
5	Depreciation-Plant Held for Future Use	283		(26,735)	(29,371)	(28,053)	(29,371)	(29,371)	(32,007)	(30,689)	(34,644)	(33,326)
6	Bourbonnais Gain	283		(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)
7	Alternative Minimum Tax	190		164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247
8	Deferred State Income Tax	190		35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653
9	Tank Painting @ 46% FIT	283		(25,321)	(19,199)	(22,260)	(12,718)	(15,958)	(6,238)	(9,478)	-	(3,119)
10	Pension	190		8,778	3,578	6,178	8,231	5,905	12,884	10,557	17,537	15,210
11	Tank Painting @ 34%	283		(4,977)	11,745	3,384	33,053	22,399	-148,487	(57,717)	-157,176	(152,831)
12	Rate Case Amortization	190		56,255	184,506	120,381	330,233	257,370	185,017	257,825	143,055	164,036
13	Software Development	283		(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)
14	Post-retirement Benefits	190		45,219	45,219	45,219	45,219	45,219	45,219	45,219	45,219	45,219
15	Excess Tax Depreciation	282		(7,317,290)	(7,784,269)	(7,550,780)	(8,221,219)	(8,002,744)	(8,396,612)	(8,308,916)	(8,746,302)	(8,571,457)
16	Cost of Removal / Loss	283		(457,113)	(461,829)	(459,471)	(462,306)	(462,068)	(462,306)	(462,306)	(462,306)	(462,306)
17	Contributions in Aid of Construction	190		2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438
18	Customer Advances	190		15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125
19	Alternative Minimum Tax	190		218,082	167,266	192,674	221,249	194,258	221,249	221,249	221,249	221,249
20	Miscellaneous	283		(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)
21	FASB 109 ITC	190		211,609	182,988	197,299	154,368	168,678	125,748	140,058	97,128	111,438
22	FASB 109 Rate Change - Combined In '99	190		648,184	648,184	648,184	648,184	648,184	648,184	648,184	648,184	648,184
23	FASB 109 Flow Through	190		(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)
24				-	-	-	-	-	-	-	-	-
25	Tax effect Deferred SIT	190		-	40,480	20,240	79,125	59,803	79,125	79,125	79,125	79,125
26	1997 FIT Return Adjustment	283		-	(2,878)	(1,439)	(10,081)	(6,480)	(10,081)	(10,081)	(10,081)	(10,081)
27	Rev. - Excess Capacity at WBS						113,832	58,916	113,832	113,832	113,832	113,832
28	Rounding			(5)	(12)	(9)	(9)	(11)	(9)	(9)	(9)	(9)
29												
30	Total Deferred Income Taxes			\$ (4,809,123)	\$ (5,412,428)	\$ (5,110,776)	\$ (5,777,911)	\$ (6,595,170)	\$ (6,033,097)	\$ (5,905,504)	\$ (6,385,319)	\$ (6,209,208)

Accumulated Deferred Income Taxes - State

Period Reported: 1998 -2001
Prior Year (1999) 12 Mo. Actual

Debit / (Credit)		CIWC & ICC	Description of Event	DSIT as of	DSIT as of	DSIT Ave.	DSIT as of	DSIT Ave.	Projected	Proj. DSIT Ave.	Projected	Proj. DSIT Ave.
Line	Components	Account #	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Bad Debt Reserve - 7.18%	283	See Column A	\$ 2,739	\$ 5,881	\$ 4,310	\$ (4,620)	\$ 631	\$ (4,620)	\$ (4,620)	\$ (4,620)	\$ (4,620)
2	Bad Debt Reserve - 6.40%	190		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
3	Oak Run Negative Excess Depreciation	282		-	-	-	-	-	-	-	-	-
4	Overheads and Other	283		(191,475)	(244,031)	(217,753)	(290,453)	(267,242)	(246,201)	(268,327)	(233,832)	(240,017)
5	Depreciation-Plant Held for Future Use	283		(1,974)	(2,531)	(2,253)	(2,531)	(2,531)	(3,088)	(2,810)	(3,644)	(3,366)
6	Bourbonnais Gain	282		(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)
7	Alternative Minimum Tax	283		-	-	-	-	-	-	-	-	-
8	Deferred State Income Tax	283		-	-	-	-	-	-	-	-	-
9	Tank Painting @ 6.40%	283		(2,883)	(1,973)	(2,428)	(1,063)	(1,518)	(153)	(808)	-	(77)
10	Pension	190		3,815	2,717	3,266	3,672	3,195	4,627	4,149	5,581	5,104
11	Tank Painting @ 7.18%	283		572	4,103	2,338	8,474	6,289	-28,768	(10,147)	-30,550	(29,659)
12	Rate Case Amortization	190		20,484	47,568	34,026	77,463	62,516	47,673	62,568	39,065	43,369
13	Software Development	283		(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)
14	Post-retirement Benefits	190		10,288	10,288	10,288	10,288	10,288	10,288	10,288	10,288	10,288
15	Excess Tax Depreciation	282		(1,554,642)	(1,653,257)	(1,603,950)	(1,742,894)	(1,698,076)	(1,776,264)	(1,759,579)	(1,853,549)	(1,814,907)
16	Cost of Removal / Loss	283		(85,398)	(86,394)	(85,896)	(86,492)	(86,443)	(86,492)	(86,492)	(86,492)	(86,492)
17	Contributions in Aid of Construction	190		685,899	685,899	685,899	685,899	685,899	685,899	685,899	685,899	685,899
18	Customer Advances	190		3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042
19	Alternative Minimum Tax	190		-	-	-	-	-	-	-	-	-
20	Miscellaneous	283		(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)
21	FASB 109 ITC	190		23,900	20,875	22,388	17,850	19,363	14,825	16,338	11,800	13,313
22	FASB 109 Rate Change - combined in '99	190		(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)
23	FASB 109 Flow Through	190		(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)
24	1996 & 1997 State Tax Return	190		3,190	2,535	2,863	943	1,739	943	943	943	943
25				-	-	-	-	-	-	-	-	-
26				-	-	-	-	-	-	-	-	-
27	Rev. - Excess Capacity at WBS			-	-	-	20,934	10,467	20,934	20,934	20,934	20,934
28	Rounding			-	(2)	(1)	1	(1)	1	1	1	1
29												
30	Total Deferred Income Taxes			\$ (1,224,433)	\$ (1,347,270)	\$ (1,285,852)	\$ (1,441,477)	\$ (1,394,374)	\$ (1,499,344)	\$ (1,470,411)	\$ (1,577,124)	\$ (1,538,234)

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Period Reported: 1999 -2001
Prior Year (1999) 12 Mo. Actual

Schedule
Page
Person Responsible:

B-9
4 of 4
F. Simpson

Accumulated Deferred Income Taxes - Kankakee Water Allocation

Debit / (Credit)		CIWC & ICC			TOTAL	Kankakee		TOTAL Proj.	Kankakee Proj.		TOTAL Proj.	Kankakee Proj.		Kankakee Proj.
	Components	Account #		Description of Event	ADIT as of	ADIT as of		ADIT as of	ADIT as of		ADIT as of	ADIT as of		Ave. Future
Line	(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)		(I)	(J)		Test Year 2001
														(H + J)/2
														(K)
	Rate Base Items Only			See Column A										
			Allocator	Allocation %										
1	Overheads and Other	283	Plant	33.53%	(1,646,512)	\$ (552,104)		\$ (1,335,789)	(\$447,913)		\$ (1,255,550)	(\$421,008)		\$ (434,461)
2	Tank Painting @ 46% FIT, 6.40% SIT	283	Expense	35.40%	(13,781)	(4,878)		(6,391)	(2,262)		-	0		(1,131)
3	Pension	190	Expense	42.29%	11,903	5,033		17,510	7,405		23,118	9,776		8,590
4	Tank Painting @ 34% FIT, 7.18% SIT	283	Expense	35.40%	41,527	14,700		(177,254)	(62,745)		(187,726)	(66,451)		(64,598)
5	Excess Tax Depreciation	282	Plant	33.53%	(9,964,113)	(3,341,140)		(10,172,876)	(3,411,142)		(10,599,851)	(3,554,314)		(3,482,728)
6	Alternative Minimum Tax	190	Plant	33.53%	385,496	129,263		385,496	129,263		385,496	129,263		129,263
7	Cost of Removal / Loss	283	Plant	33.53%	(548,798)	(184,021)		(548,798)	(184,021)		(548,798)	(184,021)		(184,021)
8	Contributions in Aid of Construction	190	Plant	33.53%	3,637,337	1,219,662		3,637,337	1,219,662		3,637,337	1,219,662		1,219,662
9	Customer Advances	190	Plant	33.53%	18,167	6,092		18,167	6,092		18,167	6,092		6,092
10														
11														
12														
13														
14	Total Deferred Income Taxes				\$ (8,078,774)	\$ (2,707,393)		\$ (8,182,598)	\$ (2,745,662)		\$ (8,527,807)	\$ (2,861,001)		\$ (2,803,331)

Detailed Listing of Balance Sheet Assets and Liabilities - Federal

- Balance Sheet Asset or Liability Associated with Component of Deferred Taxes -												
Line	Components (A)	CIWC & ICC Account # (B)	Balance 12/31/97 (C)	Balance 12/31/98 (D)	Average 1998 (E)	Balance 12/31/99 (F)	Average 1999 (G)	Proj. Balance 12/31/00 (H)	Average 2000 (I)	Proj. Balance 12/31/01 (J)	Average 2001 (K)	Rate Base Item (L)
1	Allowance for Doubtful Accounts	143	\$23,509	\$67,265	\$45,387	-\$78,987	-\$5,861	-\$78,987	-\$78,987	-\$78,987	-\$78,987	
2	Oak Run Negative Excess Depreciation	282	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	
3	Overheads and Other	283	-2,669,932	-3,400,881	-3,035,407	-4,047,429	-3,724,155	-3,286,084	-3,866,757	-3,082,169	-3,189,127	X
4	Depreciation-Plant Held for Future Use	283	-76,691	-84,445	-80,568	-84,445	-84,445	-92,199	-88,322	-99,953	-96,076	
5	Bourbonnais Gain	282	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	
6	Tank Painting @ 46% FIT	186	-45,035	-30,814	-37,925	-16,583	-23,704	-2,372	-9,483	0	-1,186	X
7	Pension	190	31,282	15,989	23,636	29,283	22,636	42,577	35,930	55,871	49,224	X
8	Tank Painting @ 34%	186	-18,634	30,548	5,957	91,429	60,989	-455,698	-182,135	-485,268	-470,483	X
9	Rate Case Amortization	186	150,535	527,745	339,140	944,109	735,927	529,207	736,658	409,315	469,261	
10	Software Development	283	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	
11	Post-retirement Benefits	190	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	
12	Excess Tax Depreciation	108	-20,985,275	-22,358,743	-21,672,009	-23,607,172	-22,982,958	-24,108,295	-23,857,733	-25,107,409	-24,607,852	X
13	Cost of Removal / Loss	283	-1,252,158	-1,276,028	-1,269,093	-1,277,390	-1,276,709	-1,277,390	-1,277,390	-1,277,390	-1,277,390	X
14	Contributions in Aid of Construction	271	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	X
15	Customer Advances	252	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	X
16	Miscellaneous		-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	
17												
18	Total Gross Timing Differences:		<u>-\$16,454,032</u>	<u>-\$18,110,997</u>	<u>-\$17,282,515</u>	<u>-\$19,648,828</u>	<u>-\$18,879,913</u>	<u>-\$20,330,874</u>	<u>-\$19,989,851</u>	<u>-\$21,277,623</u>	<u>-\$20,804,249</u>	

* NOTE - THE COMPANY HAS INCLUDED / EXCLUDED IN RATE BASE THE TEST YEAR BALANCE OF THE ABOVE ASSETS AND LIABILITY BASED ON ITS UNDERSTANDING OF ICC ACCEPTED RATE BASE COMPONENTS

Detailed Listing of Balance Sheet Assets and Liabilities - State

- Balance Sheet Asset or Liability Associated with Component of Deferred Taxes -												
Line	Components (A)	CIWC & ICC Account # (B)	Balance 12/31/97 (C)	Balance 12/31/98 (D)	Average 1998 (E)	Balance 12/31/99 (F)	Average 1999 (G)	Proj. Balance 12/31/00 (H)	Average 2000 (I)	Proj. Balance 12/31/01 (J)	Average 2001 (K)	Rate Base Item * (L)
1	Allowance for Doubtful Accounts	143	\$63,681	\$107,437	\$85,559	-\$38,815	\$34,311	-\$38,815	-\$38,815	-\$38,815	-\$38,815	
2	Oak Run Negative Excess Depreciation	282	0	0	0	0	0	0	0	0	0	
3	Overheads and Other	283	-1,911,000	-2,642,978	-2,276,989	-3,289,526	-2,966,252	-2,673,206	-2,981,366	-2,500,931	-2,587,069	X
4	Depreciation-Plant Held for Future Use	283	-25,974	-33,728	-29,851	-33,728	-33,728	-41,482	-37,605	-49,236	-45,359	
5	Bourbonnais Gain	282	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	
6	Tank Painting @ 6.40%	186	-45,035	-30,814	-37,925	-18,593	-23,704	-2,372	-9,483	0	-1,186	X
7	Pension	190	53,134	37,841	46,488	51,135	44,488	64,429	57,782	77,723	71,076	X
8	Tank Painting @ 7.18%	186	-176,478	-127,296	-151,887	-66,415	-96,856	-613,542	-339,979	-643,113	-628,328	X
9	Rate Case Amortization	186	-242,377	134,833	-53,772	551,197	343,015	136,295	343,746	16,403	76,349	
10	Software Development	283	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	
11	Post-retirement Benefits	190	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	
12	Excess Tax Depreciation	108	-22,203,484	-23,576,952	-22,890,218	-24,825,381	-24,201,167	-25,290,144	-25,057,763	-26,366,537	-25,828,341	X
13	Cost of Removal / Loss	283	-1,262,158	-1,276,028	-1,269,093	-1,277,390	-1,276,709	-1,277,390	-1,277,390	-1,277,390	-1,277,390	X
14	Contributions in Aid of Construction	271	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	X
15	Customer Advances	252	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	X
16	Miscellaneous		0	0	0	0	0	0	0	0	0	
17												
18	Total Gross Timing Differences:		<u>-\$16,641,876</u>	<u>-\$18,299,870</u>	<u>-\$17,470,873</u>	<u>-\$19,837,701</u>	<u>-\$19,068,786</u>	<u>-\$20,628,412</u>	<u>-\$20,233,057</u>	<u>-\$21,674,081</u>	<u>-\$21,151,247</u>	

* NOTE - THE COMPANY HAS INCLUDED / EXCLUDED IN RATE BASE THE TEST YEAR BALANCE OF THE ABOVE ASSETS AND LIABILITY BASED ON ITS UNDERSTANDING OF ICC ACCEPTED RATE BASE COMPONENTS

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Schedule

B - 9.2

Page

1 of 2

Person Responsible:

F. Simpson

Proposed Test Year Period: Future

Period Reported: 2001

Analysis of Investment Tax Credits - Federal

	Year ITC Generated	Original Amt. of ITC	ITC Recaptures	Test Year Amortization	Total Amort. to 1/1/2001	Unamortized Beginning Balance	Unamortized Ending Balance	Test Year Ave. Balance
<u>Line</u>	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>
1	1970 & Prior	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2								
3	1971	\$5,392		\$169	\$3,709	\$1,683	\$1,514	\$1,599
4	1972	20,336		652	13,163	7,173	6,521	6,847
5	1973	5,776		218	3,385	2,391	2,173	2,282
6	1974	14,436		462	8,889	5,547	5,085	5,316
7	1975	46,983		1,609	27,670	19,313	17,704	18,509
8	1976	28,697		981	15,950	12,747	11,766	12,257
9	1977	49,688		1,372	31,858	17,830	16,458	17,144
10	1978	44,234		1,482	23,484	20,750	19,268	20,009
11	1979	16,096		533	8,096	8,000	7,467	7,734
12	1980	32,221		1,179	14,545	17,676	16,497	17,087
13	1981	36,948		1,194	17,843	19,105	17,911	18,508
14	1982	89,111		2,895	42,799	46,312	43,417	44,865
15	1983	77,268		2,660	32,057	45,211	42,551	43,881
16	1984	49,360		1,506	22,260	27,100	25,594	26,347
17	1985	47,095		1,543	19,324	27,771	26,228	27,000
18	1986	31,387		1,048	11,474	19,913	18,865	19,389
19	1987	28,937		999	9,965	18,972	17,973	18,473
20	1988	1,738		59	557	1,181	1,122	1,152
21	1989	1,484		52	440	1,044	992	1,018
22	1990	1,221		42	348	873	831	852
23	1991	395		15	89	306	291	299
24	1997 Adj.	54			0	54	54	54
25								
26	Sub-total	628,857	0	20,670	307,905	320,952	300,282	310,617
27								
28	TOTAL	\$628,857	\$0	\$20,670	\$307,905	\$320,952	\$300,282	\$310,617

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Schedule

B - 9.2

Page

2 of 2

Person Responsible:

F. Simpson

Proposed Test Year Period: Future

Period Reported: 2001

Analysis of Investment Tax Credits - State

Line	Year ITC Generated (A)	Original Amt. of ITC (B)	ITC Recaptures (C)	Test Year Amortization (D)	Total Amort. to 1/1/2001 (E)	Unamortized Beginning Balance (F)	Unamortized Ending Balance (G)	Test Year Ave. Balance (H)
1	1970 & Prior	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2				Detail not available at time of filing.				
3	1971	\$0		\$612	\$0	\$15,332	\$14,720	\$15,026
4	1972	0		0	0	0	0	0
5	1973	0		0	0	0	0	0
6	1974	0		0	0	0	0	0
7	1975	0		0	0	0	0	0
8	1976	0		0	0	0	0	0
9	1977	0		0	0	0	0	0
10	1978	0		0	0	0	0	0
11	1979	0		0	0	0	0	0
12	1980	0		0	0	0	0	0
13	1981	0		0	0	0	0	0
14	1982	0		0	0	0	0	0
15	1983	0		0	0	0	0	0
16	1984	0		0	0	0	0	0
17	1985	0		0	0	0	0	0
18	1986	0		0	0	0	0	0
19	1987	0		0	0	0	0	0
20	1988	0		0	0	0	0	0
21	1989	0		0	0	0	0	0
22	1990	0		0	0	0	0	0
23	1991	0		0	0	0	0	0
24								
25	Sub-total	0	0	612	0	15,332	14,720	15,026
26								
27	TOTAL	\$0	\$0	\$612	\$0	\$15,332	\$14,720	\$15,026

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Schedule

Page

Person Responsible:

B - 10

1 of 1

D. Leppert

Deferred Charges

Line	Description (A)	Time Period Charges Recorded (B)	Amortization Period (C)	Authorizing ICC Docket #s (D)	Balance at 1/1/98 (E)	Balance at 12/31/98 (F)
1	Tank Painting	Various	Various	Various	\$104,321	\$220,644
2	Cylinder Deposits				24,276	39,276
3					\$128,597	\$259,920
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15		Balance at	Balance at	Balance at	Average	Amortization
16		12/31/99	12/31/00	12/31/01	Balance in	Expense
17		(G)	(H)	(I)	Rate Base	(K)
18	Tank Painting	\$192,217	\$232,615	\$302,608	\$267,612	\$45,007
19	Cylinder Deposits	8,400	8,400	8,400	8,400	0
20		\$200,617	\$241,015	\$311,008	\$276,012	\$45,007

CONSUMERS ILLINOIS WATER COMPANY
 Kankakee Water Division
 Rate Case Docket No. 00-

Schedule B - 11
 Page 1 of 1
 Person Responsible: D. Leppert

Proposed Test Year Period: Future
 Period Reported: 2001

Property Held for Future Use Included in Rate Base

<u>Line</u>	<u>Description and Location of Property (A)</u>	<u>Date of Acquisition (B)</u>	<u>Original Cost (C)</u>	<u>Accumulated Depreciation (D)</u>	<u>Net Original Cost (E)</u>	<u>Revenue Realized Amount (F)</u>	<u>Account Number (G)</u>	<u>Description (H)</u>	<u>Expenses Incurred Amount (I)</u>	<u>Account Number (J)</u>	<u>Description (K)</u>	<u>Expected Date In Service and Use of Property (L)</u>
1	Schuyler Avenue		\$207,756	\$35,544	\$172,212	\$0	N/A		\$0	N/A		

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Schedule

B - 12

Page

1 of 1

Person Responsible:

D. Leppert

Proposed Test Year Period: Future
Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Analysis of Activity in Property Held for Future Use

<u>Line</u>	Description and Location of Property <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	2000 <u>(D)</u>	2001 <u>(E)</u>
1	None - Please see adjustment to Property Held For Future Use on Schedule B-2.2				

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Schedule

B - 13

Page

1 of 1

Person Responsible:

D. Leppert

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Customer Deposits

<u>Line</u>	<u>Month</u> <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
1	January	\$74	\$74	\$127	\$127
2					
3	February	74	74	127	127
4					
5	March	74	74	127	127
6					
7	April	74	127	127	127
8					
9	May	74	127	127	127
10					
11	June	74	127	127	127
12					
13	July	74	127	127	127
14					
15	August	74	127	127	127
16					
17	September	74	127	127	127
18					
19	October	74	127	127	127
20					
21	November	74	127	127	127
22					
23	December	\$74	\$127	127	127
24					
25					
26	Interest Accrued:	\$0	\$0	\$0	\$0
27					
28					
29	Account Charged:	N/A	N/A	N/A	N/A

CONSUMERS ILLINOIS WATER COMPANYKankakee Water Division
Rate Case Docket No. 00-

Schedule

B - 14

Page

1 of 1

Person Responsible:

D. Leppert

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Budget Payment Plan Balances

<u>Line</u>	<u>Month</u> <u>(A)</u>	<u>1998</u> <u>(B)</u>	<u>1999</u> <u>(C)</u>	<u>Projected</u> <u>2000</u> <u>(D)</u>	<u>Projected</u> <u>2001</u> <u>(E)</u>
1	January	\$0	\$0	\$0	\$0
2					
3	February	0	0	0	0
4					
5	March	0	0	0	0
6					
7	April	0	0	0	0
8					
9	May	0	0	0	0
10					
11	June	0	0	0	0
12					
13	July	0	0	0	0
14					
15	August	0	0	0	0
16					
17	September	0	0	0	0
18					
19	October	0	0	0	0
20					
21	November	0	0	0	0
22					
23	December	0	0	0	0
24					
25					
26	Interest Accrued:	\$0	\$0	\$0	\$0
27					
28					
29	Account Charged:	N/A	N/A	N/A	N/A

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 2000 - 2001
Prior Year (1999) 12 Mo. Actual

Schedule
Page
Person Responsible:

B - 15
1 of 4
D. Leppert

Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

<u>Customer Advances:</u>		Advances at	2000	2000	2000	Projected	2001	2001	2001	Projected	Ave. Future
Advance Activity Description / Date		12/31/99	Additions	Refunds	Transfers	Advances at	Additions	Refunds	Transfers	Advances at	Test Year
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	1998 change - net	\$233,804				\$233,804				\$233,804	\$233,804
2		0				0				0	0
3	1999 change - net	107,830				107,830				107,830	107,830
4		0				0				0	0
5	2000 change - net	0	0	-52,684		-52,684				-52,684	-52,684
6		0				0				0	0
7	2001 change - net	0				0	0	-28,010		-28,010	-14,005
8		0				0				0	0
9		0				0				0	0
10		0				0				0	0
11		0				0				0	0
12		0				0				0	0
13		0				0				0	0
14		0				0				0	0
15		0				0				0	0
16		0				0				0	0
17		0				0				0	0
18		0				0				0	0
19		0				0				0	0
20		0				0				0	0
21		0				0				0	0
22		0				0				0	0
23		0				0				0	0
24		0				0				0	0
25		0				0				0	0
26		0				0				0	0
27		0				0				0	0
28		0				0				0	0
29		0				0				0	0
30		0				0				0	0
31		0				0				0	0
32		0				0				0	0
33		0				0				0	0
34	12/31/97 Balance	241,986				241,986				241,986	241,986
35	Total Customer Advances	\$583,620	\$0	-\$52,684	\$0	\$530,936	\$0	-\$28,010	\$0	\$502,926	\$516,931

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1998 and 1999
Prior Year (1999) 12 Mo. Actual

Schedule B - 15
Page 2 of 4
Person Responsible: D. Leppert

Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

<u>Customer Advances:</u>										
Line	Advance Activity Description / Date (A)	Advances at 12/31/97 (B)	1998 Additions (C)	1998 Refunds (D)	1998 Transfers (E)	Advances at 12/31/98 (F)	1999 Additions (G)	1999 Refunds (H)	1999 Transfers (I)	Advances at 12/31/99 (J)
1	1998 change - net		\$233,804			\$233,804				\$233,804
2						0				0
3	1999 change - net					0	107,830			107,830
4						0				0
5						0				0
6						0				0
7						0				0
8						0				0
9						0				0
10						0				0
11						0				0
12						0				0
13						0				0
14						0				0
15						0				0
16						0				0
17						0				0
18						0				0
19						0				0
20						0				0
21						0				0
22						0				0
23						0				0
24						0				0
25						0				0
26						0				0
27						0				0
28						0				0
29						0				0
30						0				0
31						0				0
32						0				0
33						0				0
34	12/31/97 Balance	241,986				241,986				241,986
35	Total Customer Advances	\$241,986	\$233,804	\$0	\$0	\$475,790	\$107,830	\$0	\$0	\$583,620

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1997 and 1998
Prior Year (1999) 12 Mo. Actual

Schedule
Page
Person Responsible:

B - 15
3 of 4
D. Leppert

Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

Contributions in Aid of Construction:						Projected				Projected		Ave. Future
Line	Advance Activity Description / Date (A)	CIAC at 12/31/99 (B)	2000 Additions (C)	2000 Other (D)	2000 Transfers (E)	CIAC at 12/31/00 (F)	2001 Additions (G)	2001 Other (H)	2001 Transfers (I)	CIAC at 12/31/01 (J)	Test Year (K)	
1	1998 change - net	-\$21,104			\$0	-\$21,104			\$0	-\$21,104	-\$21,104	
2		0			0	0			0	0	0	
3	1999 change - net	61,288			0	61,288			0	61,288	61,288	
4		0			0	0			0	0	0	
5	2000 change - net	0			0	0			0	0	0	
6		0			0	0			0	0	0	
7	2001 change - net	0			0	0			0	0	0	
8		0			0	0			0	0	0	
9		0			0	0			0	0	0	
10		0			0	0			0	0	0	
11		0			0	0			0	0	0	
12		0			0	0			0	0	0	
13		0			0	0			0	0	0	
14		0			0	0			0	0	0	
15		0			0	0			0	0	0	
16		0			0	0			0	0	0	
17		0			0	0			0	0	0	
18		0			0	0			0	0	0	
19		0			0	0			0	0	0	
20		0			0	0			0	0	0	
21		0			0	0			0	0	0	
22		0			0	0			0	0	0	
23		0			0	0			0	0	0	
24		0			0	0			0	0	0	
25		0			0	0			0	0	0	
26		0			0	0			0	0	0	
27		0			0	0			0	0	0	
28		0			0	0			0	0	0	
29	12/31/97 Balance	8,509,876				8,509,876				8,509,876	8,509,876	
30	Total Contributions in Aid:	\$8,550,060	\$0	\$0	\$0	\$8,550,060	\$0	\$0	\$0	\$8,550,060	\$8,550,060	
31												
32												
33												
34	Amortization of CIAC	12/31/99		2000		12/31/00		2001		12/31/01	Ave. Test Year	
35		\$1,313,996		Amortization		\$1,442,810		Amortization		\$1,571,624	\$1,507,217	
				\$128,814				\$128,814				

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1998 and 1999
Prior Year (1999) 12 Mo. Actual

Schedule B - 15
Page 4 of 4
Person Responsible: D. Leppert

Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

<u>Contributions in Aid of Construction:</u>										
Line	Advance Activity Description / Date (A)	CIAC at 12/31/97 (B)	1998 Additions (C)	1998 Other (D)	1998 Transfers (E)	CIAC at 12/31/98 (F)	1999 Additions (G)	1999 Other (H)	1999 Transfers (I)	CIAC at 12/31/99 (J)
1	1998 change - net		-\$21,104		\$0	-\$21,104				-\$21,104
2					0	0				0
3	1999 change - net				0	0	61,288			61,288
4					0	0				0
5					0	0				0
6					0	0				0
7					0	0				0
8					0	0				0
9					0	0				0
10					0	0				0
11					0	0				0
12					0	0				0
13					0	0				0
14					0	0				0
15					0	0				0
16					0	0				0
17					0	0				0
18					0	0				0
19					0	0				0
20					0	0				0
21					0	0				0
22					0	0				0
23					0	0				0
24					0	0				0
25					0	0				0
26					0	0				0
27					0	0				0
28					0	0				0
29	12/31/97 Balance	<u>8,509,876</u>				<u>8,509,876</u>				<u>8,509,876</u>
30	Total Contributions in Aid:	\$8,509,876	-\$21,104	\$0	\$0	\$8,488,772	\$61,288	\$0	\$0	\$8,550,060
31										
32										
33				1998				1999		
34		<u>12/31/97</u>		<u>Amortization</u>		<u>12/31/98</u>		<u>Amortization</u>		<u>12/31/99</u>
35	Amortization of CIAC	\$1,057,996		\$127,799		\$1,185,795		\$128,201		\$1,313,996

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 2000 & 2001

Schedule

B - 87

Page

1 of 1

Person Responsible:

F. Simpson

FAS 87 - Pension

<u>Line</u>	<u>(A)</u>	2000 <u>(B)</u>	2001 <u>(C)</u>	Ave. 2001 <u>(D)</u>
1	CIWC Projected Reserve	\$320,794	\$334,088	
2				
3				
4				
5	<u>Expense:</u>			
6				
7	Kankakee Water -	<u>5,629</u>	<u>5,615</u>	
8	CIWC Total -	13,294	13,294	
9				
10				
11				
12	Kankakee Water % (Line 7/8):	42.34%	42.24%	
13				
14				
15				
16				
17				
18	Kankakee Water Amount (Line 1 X 12):	<u>\$135,835</u>	<u>\$141,110</u>	<u>\$138,472</u>